

**Ex. 03**  
**Ned Barnes CV**

EXHIBIT 1

## Curriculum Vitae



**NED S. BARNES, CPA**

BERKELEY RESEARCH GROUP

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Mr. Barnes is a Managing Director with Berkeley Research Group in Washington, DC. He regularly serves as an expert on economic damages in the context of litigation, arbitration and other commercial dispute settings. His areas of specialization include matters involving intellectual property damages, commercial damages, international arbitration disputes, and valuation.

Mr. Barnes' professional career spans over 25 years during which time he has worked in public accounting and with various consulting firms. In addition to being a licensed CPA, Mr. Barnes is a Certified Fraud Examiner (CFE). He has authored expert reports, provided trial and deposition testimony, and been qualified as an expert witness in many litigation and arbitration matters involving the determination of economic damages.

### Professional Experience

2011 to date	Berkeley Research Group; Managing Director
2011	Veris Consulting; Managing Director
2002-2011	LECG, LLC; Director
1997-2002	Capital Accounting; Vice-President
1991-1996	Friedman & Fuller, PC; Audit Manager

### Education

Bachelor of Science, Accounting, George Mason University, 1991

### Professional Certifications and Accreditations

Certified Public Accountant

Certified Fraud Examiner

**EXHIBIT 1****Financial Forensic Investigations**

As a Certified Public Accountant and Certified Fraud Examiner, Mr. Barnes is called upon regularly to conduct financial forensic investigations involving alleged asset misappropriation, accounting irregularities and compliance issues, and other possible financial improprieties. Mr. Barnes has also been engaged to perform royalty audits and other field examinations in order to confirm compliance with commercial agreements.

Mr. Barnes has authored expert reports summarizing his findings in connection with these investigations, as appropriate. In most instances, Mr. Barnes' forensic investigations have occurred in a non-litigation context. However, in a limited number of instances, Mr. Barnes has provided expert testimony on issues related to the propriety of accounting records and alleged fraud.

**Intellectual Property Litigation and Consulting**

Mr. Barnes has significant experience analyzing economic damages issues involving intellectual property disputes, including those related to alleged patent infringement, trade secret misappropriation, copyright violations and trademark issues. Mr. Barnes has specific experience analyzing and calculating damages in various Lanham Act claims, including damages based lost profits, unjust enrichment and corrective advertising. He has also consulted with clients on issues related to the licensing and valuation of intellectual assets.

Mr. Barnes has been named as a testifying expert on numerous matters involving intellectual property disputes and he has been qualified as an expert witness on such issues in Federal District Court and in commercial arbitration proceedings. Mr. Barnes has also performed numerous valuations of intellectual assets, including individual patents and patent portfolios for both litigation and non-litigation purposes.

**Commercial Litigation**

Mr. Barnes has extensive experience in analyzing financial, accounting, and economic issues in various commercial disputes. Matters in which he has been retained span a wide variety of industries including; computer software and hardware, alcoholic and non-alcoholic beverages, food and beverage distribution, industrial equipment manufacturing, automobile and heavy truck manufacturing and distribution, and petroleum marketing and distribution, among others.

Mr. Barnes' involvement in commercial litigation matters includes analyzing issues related to economic damages, financial statement analysis, business interruption claims, and valuation. Mr. Barnes has been named as a testifying expert, authored expert reports and provided trial and deposition testimony in a number of commercial litigation matters.

**International Arbitration**

Mr. Barnes has been retained to analyze accounting, economic and financial issues arising in the context of various disputes before international arbitration panels and tribunals. He has provided expert testimony and submitted expert declarations summarizing his opinions on these matters.

**Valuation**

Mr. Barnes has extensive experience performing valuations of both going concern businesses and intellectual assets. Mr. Barnes has authored reports and provided expert testimony on matters involving business or asset valuation issues. Mr. Barnes has also conducted valuations of going concern businesses and intellectual assets, such as patent portfolios, for non-litigation purposes.

## EXHIBIT 1



## Testimony in Litigation

*Envolve, Inc. v. Maryland Care, Inc.* (American Arbitration Association, Case No. 01-20-0000-6372, December 2020: Deposition)

*City of San Antonio v. Time Warner Cable Texas, LLC* (U.S. District Court, Western District of Texas, Case No. 5:17-cv-01232, February 2020: Deposition)

*Tungsten Heavy Powder, Inc. v. DSG Technology, Limited* (International Court of Arbitration of the International Chamber of Commerce, Case No. 23814/MK, November 2019: Hearing)

*Ness Technologies S.A.R.L, et al. v. Pactera Technology International Limited, et al.* (Supreme Court of the State of New York, County of New York, Index No. 657241/2017, October 2019: Deposition)

*Advanced Bio Development Inc. v. Pri-Pak, Inc.* (American Arbitration Association, Case No. 01-18-0004-5899, September 2019: Hearing)

*ON Semiconductor Corp., et al. v. Power Integrations, Inc.* (U.S. District Court, District of Delaware, Case No. 17-247, August 2019: Deposition)

*Power Integrations, Inc. v. ON Semiconductor Corp, et al.* (U.S. District Court, Northern District of California, Case No. 5:16-cv-06371, August 2019: Deposition)

*Power Integrations, Inc. v. Fairchild Semiconductor, et al.* (U.S. District Court, District of Delaware, Case No. 08-309, November 2018: Trial; August 2018: Deposition)

*Derive Power, LLC, et al v. EZ Lynk, SEZC, et al* (U.S. District Court, District of Utah, Case No. 2:16-cv-01066, August 2018: Hearing; May 2018: Deposition)

*Adrea, LLC v. Barnes & Noble, Inc., et al.* (U.S. District Court, Southern District of New York, Civil Action No. 13-cv-04137-JSR, July 2016: Trial; May 2016: Deposition; October 2014: Trial; January 2014: Deposition)

*Foster Farms v. Certain Underwriters at Lloyd's, London* (U.S. District Court, Eastern District of California, Case Number 1:14-cv-00953-WBS-SAB, January 2016: Trial; July 2015: Deposition)

*ABS Holdings, LTD, et al. v. KT Corporation, et al.* (International Court of Arbitration of the International Chamber of Commerce, ICC Case No. 19958/AFG/RD, December 2015: Hearing)

*Spine Enthusiast, LLC v. K2M, Inc.* (Circuit Court of Fairfax County, Virginia, Case No. 2014-04918, June 2015: Trial; May 2015: Deposition)

*Drone Technologies, Inc. v. Parrot S.A. and Parrot, Inc.* (U.S. District Court, Western District of Pennsylvania, C.A. No. 2:14-cv-00111, April 2015: Trial; March 2015: Deposition)

*Aetna, Inc., v. Blue Cross Blue Shield of Michigan* (U.S. District Court, Eastern District of Michigan, Civil Action No. 2:11-CV-15346, March 2015: Deposition; September 2013: Deposition)

*Everyscape, Inc. v Adobe Systems Inc.* (U.S. District Court, District of Massachusetts, C.A. No. 10-cv-11597-RGS, January 2015: Trial; November 2013: Deposition)

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**Testimony in Litigation (continued)**

*East Coast Sheet Metal Fabricating Corp., d/b/a EastCoast CAD/CAM v. Autodesk, Inc.* (U.S. District Court, District of New Hampshire, Civil No. 1:12-cv-517-JL, November 2014: Deposition)

*Daniel Lozano, et al. v. Beverly Hills Sports Council, Inc., et al.* (American Arbitration Association, Case No. 72 196 Y 00374 12, November 2014: Hearing; September 2014: Deposition)

*Warsaw Orthopedic, Inc., et al. v. Nuvasive, Inc.* (U.S. District Court, Southern District of California, Case No. 3:12-cv-02738-CAB (MDD), October 2014: Deposition)

*United Video Properties, Inc., and Index Systems, Inc., v. Haier Group Corp. and Haier America Trading, LLC* (U.S. District Court, District of Delaware, C.A. No. 11-1140-RGA, December 2013: Deposition)

*Sand Dollar Distributing, LLC v. Nestle USA, Inc.* (American Arbitration Association, Case No. 14 467 00426 12, August 2013: Hearing)

*TransPerfect Global, Inc., et al. v. MotionPoint Corporation.* (U.S. District Court, Northern District of California, Oakland Division, Case No. CV 10-02590 CW, July 2013: Trial; January 2013: Deposition)

*Bayshore Motors, et al. v. Ford Motor Company.* (U.S. District Court, District of New Jersey, C.A. No.: 99-741, June 2012: Trial; January 2011: Deposition; May 2009: Deposition)

*Tarkus Imaging, Inc. v. Adobe Systems, Inc., et al.* (U.S. District Court, District of Delaware, C.A. No. 10-063, February 2012: Deposition)

*International College of IT and Management (Vietnam) v. Troy State University (U.S.A.)* (International Court of Arbitration of the International Chamber of Commerce, Case No. 16 892/VRO, February 2012: Hearing)

*Gentex Corporation. v. BAE Systems.* (U.S. District Court, Middle District of Pennsylvania, C.A. No.: 07-CV-1269, May 2011: Deposition)

*David Schwartz, et al v. Rent-A-Wreck of America, et al.* (U.S. District Court, District of Maryland – Southern Division, No. 07 CV 1679 PJM, April 2010: Trial)

*Arendi Holding Ltd. v. Microsoft Corporation.* (U.S. District Court, District of Delaware, C.A. No. 09-119-JJF-LPS, May 2010: Deposition)

*New York University v. Autodesk.* (U.S. District Court, Southern District of New York, C.A. No.: 06-CV-5274 JSR, July 2007: Deposition)

*RGII, Inc. v. The User's Friend, et al.* (AAA Arbitration, Washington, D.C., January 2007: Hearing; November 2006: Deposition)

*Expeditors International of Washington, Inc. et al. v. Vastera, Inc. et al.* (U.S. District Court, Eastern District of Michigan, Case No. 2:01-cv-71000-PDB-RSW, August 2005: Trial)

## EXHIBIT 1

**Select Financial Forensic Investigations:**

Embezzlement investigation: Retained to conduct investigation of suspected embezzlement of funds by the CFO of a large non-profit organization. Investigation revealed in excess of \$250,000 of embezzled funds through cash withdrawals, fraudulent checks, ghost vendor schemes. Prepared report summarizing findings and presented to Board of Directors.

Investigation of shareholder/executive conflict of interest: Retained to conduct investigation of suspected accounting and financial mismanagement by the CEO and controlling shareholder of several related entities. Alleged conduct included pricing irregularities and contracts designed to benefit certain shareholders to the detriment of other shareholders. Prepared expert report summarizing findings. Matter ongoing.

Investigation of partnership accounting irregularities: Retained to conduct investigation of suspected accounting irregularities allegedly perpetrated by general partner in an effort to conceal or manipulate earnings and to reduce payout obligations to other partners. Investigation revealed extensive over-reporting of liabilities/expenses, and under-reporting of revenues, in addition to possible income tax reporting irregularities. Prepared expert report summarizing findings as well as deposition testimony in civil litigation.

Investigation of corporate cash-management schemes: Retained by Adelphia Communications Corporation to assist with investigation of cash-management and theft schemes perpetrated by various corporate officers in connection with Adelphia's litigation against Deloitte for failure to properly design and conduct audit procedures that would have detected and prevented losses. Litigation resulted in a settlement payment by Deloitte of approximately \$167.5 million.

Investigation of shell company accounting practices: Retained by Bank of America to assist with response to accusations associated with Bank of America's involvement in the Enron accounting scandal. Investigated Bank of America's role in underwriting securities utilized by Enron management to defraud shareholders and company. Investigation required extensive analysis and understanding of corporate shell accounting and techniques.

Investigations of corporate accounting irregularities: Retained on several occasions to perform investigation of alleged accounting improprieties utilized by company management to siphon cash from business accounts or otherwise utilized company assets for personal expenses.

(December 2020)